App F IX 4

1953-54 (C.M.)

File No 111-53-

Serial Nos ~~1~~ 1, 2

Previous References

ML 97-61-1, 5

Later References

CF/DEP 328/53

GENERAL AND REVENUE SECRETARIAT

Serial Nos ~~one~~ 2

P 14-E

Part B for Issues

SUBJECT

Exemption from Payment of Entertainment Tax - Wrestling Matches

WD 01425—GPB—25 000—15 9 1952

3044, Dated 5 6 53

The Exemption Mysore Gazette

Cancells the exemption granted

Exemption of wrestling matches from payment of entertainments tax

[App F 111 2

General and Revenue Secretariat

File No 1423/50 of 1953-54.

WD 02201—GPB—10 000—7 1 53

Serial No

Procn

Ltr dy Convener B'lore Dt. No J 7 - 15/53-54 dy 26 5 53 Requests, in the circumstances stated, orders as to whether entertainments tax may be levied on the wrestling matches now held in the Stadium or the Amateur free style

Secretary's orders

" Worth up at once I am inclined to agree the Exemption should be withdrawn

(Sd) G U K
28. 5. 53.

2) Collection rl 97-51 CSL (185) Exempting wrestling matches from liability to the payment of Entertainments Tax etc put up

3) Exemption to ~~wrestling matches~~ Circuses Card Draws cd given as encouragement to indigenous Art. Since wrestling matches were also of an allied nature these also Exempted Subsequently on Notification no L 4903 rl 97-51-5 dated 18 8 51

NOTE—Contn Sheet

Exemption from payment of Entertainment Tax - Wrestling Matches

File No 2. 1423/Jud of 1953-54.

General and Revenue Secretariat

Serial No

4) The present Recommendation of the D.C., Bilaspur is for staging the wrestling matches now held in the Stadium on the American free style

5) The wrestling matches that are now being conducted on the Stadium is not of Indian style The wrestlers are also coming from different nations The collections run every day to several thousands These factors go against the spirit of the general exemption referred to above and exempting these matches has no basis of justification, though our local wrestling is in need of such encouragement

6) It may however be legally difficult to make any exception of these matches only when according to the wording of the notification the exemption to ~~this category of entertainment~~ wrestling matches is absolute and non-conditional Hence to tax these matches the Exemption (General) may have to be withdrawn once for all.

7) Subs for orders

Case 30/5/53.

30/5/53

30/5/53

When the notification was

Exemption from payment of Entertainment Tax - Wrestling Matches [App F 111 2

General and Revenue Secretariat

File No 14 23/[illegible] of 19 53 54 3?

WD 02201—GPB—10 000—7 1 53

Serial No

issued, the object was to exempt wrestling matches conducted in the Indian Style for which the response will be rather poor But these matches are often after the American Style. ~~Please~~ are ~~arranged~~ ~~from~~ ~~prepared~~ ~~after~~ Therefore these matches may be made to pay the entertainment tax If appeal a notification will be issued

Office of [illegible] for Law [illegible] Dte 1790 Date 4-6-53

SECRETARIAT GOVERNMENT 1918 3 JUN 1953 DEPARTMENT

Secy

Dept

I agree The exemption was given with an idea to promote the Sport But now no such help is necessary for that the All-in-Wrestling tournament is going on at Bangalore The sponsors are making large collections and getting big profits There is no reason to deprive the Corporation of its legitimate share of Entertainment Tax In fact recently exemption was not given to even such a renowned dancer like Uday Shankar when he gave performance of classical Indian dance. The exemption given for wrestling will be withdrawn, at once, if appd

4/6

Mem Law Dept

Agd

SECRETARY TO GOVERNMENT 1935 4 JUN 1953

Issue order today And write to the Dte that entertainment shall be collected with immediate effect

NOTE—Contn Sheet

Exemption from payment of Entertainments tax — Wrestling matches

File No 4 1423 part of 19

General and Revenue Secretariat

Serial No

Draft notification and draft letter to the D.C., B'lore City are put up for approval. Draft letter to D.C., I have approved. Draft notification may kindly be approved. This notification seeks to exempt all wrestling matches.

SK

Secy (Ent)

for perusal and signature of the Minister (Revenue)

SK

SECRETARIAT GOVERNMENT 5 JUN 1953

DEPARTMENT

Letter to Secretariat today

The draft as revised seems to be in order. As it is a general order affecting the public and imposes a liability to pay a tax, it seems necessary to give due publication by notification in the Mysore Gazette. It appears doubtful whether the tax can be collected to-day, as the organisers have to collect pay the tax only by affixing appropriate stamps on the tickets, and they will not have due intimation for this purpose. This is an Administrative matter, but we are not able to show that they had information of the order, it may not be legally possible to take action for recovery of tax due from

SECRETARIAT GOVERNMENT 5 JUN 1953 4.35 P.M. 1945 11 JUN 1953 DEPT.

Serial No

from the organisers
Mas
5 6 53

I agree
(Law Rep)
Ne 5/6

Fellreleased
Mus 5/6

The notfn may issue If the Organisers plead exant of ultra, else may Hon Corder so far as the take due for the Show to-morrow is concerned

GB
5/6
Issue now
DSK

Notification No Ld 3044/C-H 111-53-2 Dated 5 6 53 ——— Rescinds from the exemption granted in Notification No. Ld 4903/Rev 97-51-51 D 18 6 51 from liability of entertainment tax on wrestling matches

To

(1) The Compiler, R-G for publication in a Gazette Extra-ordinary

(2) Copy to Press Table

Memo No Ld 3045/53-54 D 5 6 53 to D C Bangalore

Memo No Ld 3046/53-54 D 5 6 53 to Commissioner, Corporation

No 3047/L D 5 6 53 to D H - Bangalore

— Issues the collection of entertainments

Exemption from payment of Entertainments Tax in respect of Wrestling matches

File No 6 of 195

General and Revenue Secretariat

Serial No

Tax on the Wrestling matches conducted in the Stadium

B
15/6/53
SAV 15/6

Proceedings

Asst. Collector, Bhavnagar Dist.

No. JE 15/53 dated 5.6.53 intimating the action taken in pursuance of the above instructions

Secretary for perusal

Action as called for on the present letter of the D.C. The papers could be recorded

B
6/7/53

18/6/53

SAV 18/6/53

Rqr 30/5

GENERAL & REVENUE SECRETARIAT 1423 29 MAY 53

J7 No. 15 | 55-4, Immediate

OFFICE OF THE DIST[illegible] MAGISTRATE
Bangalore District,
Date , Bangalore, 26th May 1953

From

The District Magistrate,
Bangalore District,
Bangalore.

SECRETARY TO GOVT LAW DEPTMENT 24 MAY 1953

SECRETARY TO GOVERNMENT LAW DEPARTMENT 28 MAY

To

The Secretary to Government,
Law Department,
Bangalore.

C-M 111-53-1

Sir,

Subject - Exemption from payment of Entertainment Tax - Wrestling Matches

Adverting to Government Notification No.L.4903/ML-97-51-5 dated 18th August 1951 exempting wrestling matches from liability to the Entertainment Tax, I write to state that the object of Government in passing the above order was probably to popularise ~~the game~~ wrestling with a view to improve the physique of the youth of the country ~~Wrestling matches have since become popular and the games are played on a large scale.~~

The present wrestling tournment that is being conducted at Bangalore does not appear to be one contemplated under the Government Order referre to above It cannot be said that it is of much educative value to the young Nor is it a show that could be witnessed at a cheap cost The rates fixed are Rs.10, 5, 3, 2 and 1 and the daily collections are said to run to several thousands These games are played by outsiders on the American Free Style. There seems to be no need to give exemption to these wrestling matches

In this connection I wish to add that foot ball and Hockey Matches shows are subject to payment of this tax unless specially exempted

In these circumstances, I solicit orders of Government whether Entertainment Tax may be levied on the wrestling matches

that are now held in the Stadium, in the American Free Style

Yours faithfully,

(T RANGA RAO),
District Magistrate,
Bangalore District

Appendix F G—1]

SUBJECT

Diary No of letter replied to

•

Generel and Revenue Secretariat

( )

the *195*

Date of issue

Signed by

List of enclosures

Copied by

Examined by

13 Copies Section CM

File No 111 — 53

Serial No Notification 2

No L3044 . 5-6-53

To In exercise of the powers conferred by sub section (2) of section 8 of the Mysore Amusements Tax Act, 193 (Mysore Act VIII of 1932),

The Govt of Mysore are pleased to ~~withdraw~~ rescind ~~with immediate effect~~ the exemption granted on Notification No. L. 4903 / ml 97-51-5 dated 18 8 51 to wrestling matches from Commercial Tax to payment of Entertainments Tax.

B.O.

Sd/- L.S 5/6 Secy

5/6/53

To

The Commr Com. Taxes

gazette for publication in
Part IV - Section II - C of a Gazette Extraordinary
Part III - 3 of the Gazette

and supply 7 as Copies thereof
each to the D.C. Bibile, the
Secretary, C.C.B. and
the Asst. Branch of the G-8
Copy to Press Table

Memo No L 3045 Dt 5-6-53

Copy to the D.C. Bibile for
information with reference to
his Circular No. J 7 - 15/53-54
of 26.5.53.

for Government Agent
Uva

Memo L 3046 Dt 5-6-53

Copy to the Secretary. Copy for
information -

for Government Agent -
Uva/53

Appendix F G—1]

SUBJECT Exemption from payment of Entertainments Tax — Cosmopolitan matches

Section

File No

Serial No

No 3047/L

Diary No of letter replied to

To

The Dy. Collr. Bldg. Br.

Sir

Generel and Revenue Secretariat

( )

the *195*

With Reference to your letter No T.7.15/53-52 dated 28.5.53 on the above subject, I am directed to state that a notification exempting Cosmopolitan matches from payment of entertainments tax has issued separately today

Date of issue 5-6-53

Signed by

List of enclosures

Copied by

Examined by

WD 01416—GPB— 30 000—11-10 52

The entertainment for
on Oct 31st wrestling matches
Basketball was at the Stadium Grounds
Rounds to Colored with
Winchester Abbott

Yours faithfully

[signature]

B.S. & S.C. Reg
Ch Sec/Sec

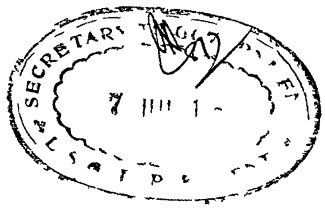
MYSORE LEGISLATURE

OFFICE OF THE MYSORE LEGISLATURE,
OLD PUBLIC OFFICES,

No 1066-70/LC/Sess-2 *Bangalore, dated* 7th July *1953*

FROM

THE SECRETARY,
MYSORE LEGISLATURE



To

THE SECRETARY TO GOVERNMENT,
Local Self Govt and planning

BANGALORE

SIR,

With reference to questions and resolutions tabled by members for the ensuing session of the ~~Legislative~~ ~~Assembly~~/Legislative Council and copies of which have been sent to you already by this office, I enclose herewith for your information the disallowances and amendments made by the ~~Speaker~~/Chairman to secure compliance with the rules

Yours faithfully,

Secretary,
Mysore Legislature

WD 3028—GPB—800—23 7 52

Subject - Wrestling Matches conducted in Bangalore in the Free Amercian Style.

N O T E

These matches are organised by the International Wrestling Federation, Madras, and are being conducted in the Stadium Grounds from 17th May 1953 The collections for 17 days upto 27th June 1953 according to the statement furnished by the Federation is Rs 1,50,774-10-0 These figures are being verified by the Deputy Commissioner, Bangalore District.

In Notification No L.4903/M1.97-51-5 dated the 13/18th August 1951 wrestling matches were unconditionally exempted from entertainments tax which automatically applied to these matches also.

The above exemption was intended to be an encouragement to the wrestling games in the Indian Style But the wrestling matches that are being conducted now in the Stadium are not of Indian Style The wrestlers who participate also come from different nations These factors go against the spirit with which wrestling matches were exempted The collections being also heavy, the exemption resulted in heavy loss of revenue to the Corporation. Hence the exemption granted to wrestling matches in Notification dated 18th August 1951 was rescinded in Notification No L 3044/C M 111-53-2 dated 5th June 1953.

The tax is since being levied and so far Rs 15,734-2-0 has been collected

No information is available about income-tax

For Secretary to Government
L.S.G & Planning Deptt

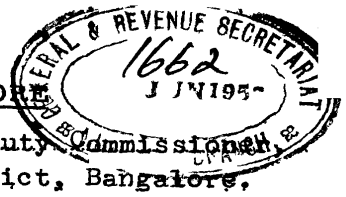
LNS.2 16/7.

C. F No 46]

No FI-C 15/53
Encls One

GOVERNMENT OF MYSORE

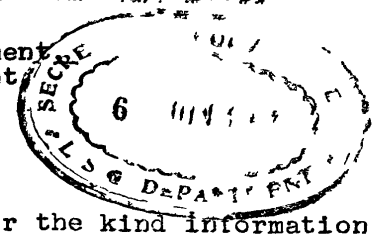
OFFICE OF the Deputy Commissioner,
Bangalore District, Bangalore.



Date 5th June 1953.

To

The Secretary to Government
L.S.G Department
Bangalore



Sir

I enclosed herewith, for the kind information of Government, a copy of my letter of even number and date addressed to the District Superintendent of Police, Bangalore, North, re affixing entertainment tax stamps on the tickets to be sold at the Wrestling Matches to be played at the Stadium Grounds from tomorrow

Yours faithfully,

(T RANGAMALLIAH) 5/6
Deputy Commissioner,
Bangalore District

gvm/-

8

Sri T RANGAMALLIAH, B Sc I A S
Deputy Commissioner

OFFICE OF THE DEPUTY COMMISSIONER,
BANGALORE DISTRICT

D O No Jg-C 15753

Bangalore dated 5th June *195*

Confidential.

My dear Sri. Heblikar,

I am intimated by the Secretary to Government, L.S.G. Department, that orders have been passed by Government to levy entertainment tax on the tickets that are being sold in the Wrestling Matches (American Free Style) that are being conducted in the Stadium, Bangalore) and that action should be taken to levy the same. The notification is expected to be issued today. Therefore, I request you to instruct the persons ~~conducting~~ arranging the Wrestling Matches to purchase the necessary Entertainment Tax stamps immediately and affix them to the tickets that will be issued tomorrow when a large number of spectators are expected to attend the wrestling matches.

2. You may also instruct the subordinate Police Officers in charge ~~who~~ to check and verify if the stamps of the required denomination are affixed to the tickets that will be issued tomorrow.

3. The receipt of this letter may kindly be acknowledged and the action taken also may be intimated.

Yours sincerely,

(sd) T Rangamalliah,

Sri. M.G. Heblikar, I P.S.,
District Superintendent of Police,
Bangalore North

" Copy "

Rangamalliah
Deputy Commissioner, 5/6
Bangalore District

Notes — 6
Correspondence — 8
14